FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Leeney
DOCKET NO.: 22-25002.001-R-1
PARCEL NO.: 08-13-113-011-0000

The parties of record before the Property Tax Appeal Board are David Leeney, the appellant, by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$20,007
IMPR.:	$45,993
TOTAL:	$66,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of masonry exterior construction with 3,100 square feet of living area. The home is approximately 62 years old. Features include a full basement,[1] 2½ bathrooms, central air conditioning, 2 fireplaces and a 2-car garage. The property has a 20,007 square foot site and is located in Mount Prospect, Elk Grove Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the subject's same assessment neighborhood and either 0.2 or 0.7 of a mile from the subject property. The comparables consist of class 2-78 dwellings of frame and masonry

[1] The parties disagree whether the subject dwelling has a finished or unfinished basement area.

exterior construction ranging in size from 3,163 to 3,665 square feet of living area. The homes are 32 to 55 years old. The comparables have full or partial basements, but no data was provided if the basements have finished area. Each comparable has from 2½ to 4½ bathrooms, central air conditioning and a 2-car or a 3-car garage. Three comparables each have from 1 to 3 fireplaces. The comparables have improvement assessments ranging from $36,851 to $49,208 or from $11.51 to $13.87 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $39,153 or $12.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $66,000. The subject property has an improvement assessment of $45,993 or $14.84 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood as the subject. The comparables consist of class 2-78, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,036 to 2,450 square feet of living area. The homes are 56 to 59 years old. Three comparables have partial unfinished basements, and one comparable has a slab foundation. Each comparables has 2½ bathrooms, a fireplace, and a 2-car garage. The comparables have improvement assessments ranging from $32,467 to $41,875 or from $15.57 to $17.09 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration, which significantly differ from the subject in dwelling size or age. Nevertheless, the Board gives less weight to the appellant's comparables due to significant differences in their newer ages, dwelling sizes, bathroom count along with other features. Additionally, the Board gives less weight to the board of review comparable #4 which lacks central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2 and #4 which are most similar to the subject in overall property characteristics to the subject including location, age, bathroom and other features. However, these three comparables require upward adjustments for their 21% to 33% smaller dwelling sizes to make them more equivalent to the subject. These three comparables have improvement assessments ranging from $32,467 to $41,875 or from $15.57 to $17.09 per square foot of living area. The subject's improvement assessment of $45,993 or $14.84 per square foot of living area falls above these three comparables on an overall basis but below on a per-square-foot basis which is logical given

the subject’s larger dwelling size. After considering the economies of scale and adjustments to three best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 19, 2025

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Leeney, by attorney:
Jeremy Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602